

RESOLUTION 23-2026

A RESOLUTION OF THE GROVELAND COMMUNITY SERVICES DISTRICT BOARD OF DIRECTORS APPROVING THE PLACEMENT OF DELINQUENT CHARGES FOR FY 2025-26 ON PROPERTY TAX ROLLS

WHEREAS, the Groveland Community Services District (herein referred to as District) is a local government agency formed and operating in accordance with Section §61000 et seq. of the California Government Code; and

WHEREAS, Government Code Section 61115 specifies the permissible methods for collection and enforcement of unpaid charges for services which the District provides including, but not limited to, the following: (1) by recording in the office of the County Recorder of the county in which the affected parcel is located, a certificate declaring the amount of the charges and penalties due and the name and last known address of the person liable for those charges and penalties which shall constitute a lien against all real property of the delinquent property owner in that county; and (2) to provide that any charges and penalties may be collected on the tax roll in the same manner as property taxes after giving notice to the affected property owner of the time and place for a public hearing to consider any objections or protests to the District's statement of delinquent charges; and (3) to provide for a basic penalty for the nonpayment of charges of not more than ten percent (10%); and

WHEREAS, the District's Water Ordinance authorizes the District to set user rates, charges, and fees for water related services, and

WHEREAS, the District's Sewer Ordinance authorizes the District to set user rates, charges, and fees for sewer related services, and

WHEREAS, pursuant to Government Code Section 61115, on June 11, 2026 the District mailed to all affected property owners a written Notice of Hearing for Filing of Report and Collection of Charges on Property Tax Roll, notifying property owners of a public hearing before the Board of Directors of this District on July 8, 2026 at 9:00 a.m. for the purpose of hearing and making determinations on a report by the General Manager describing the amount of charges and delinquencies for FY 2025-26 on the affected parcels; and

WHEREAS, said Notice of Hearing for Filing of Report and Collection of Charges on Property Tax Roll was published in The Union Democrat Newspaper, Sonora, California, as required by Government Code Section 61115 on June 13, 2026; and

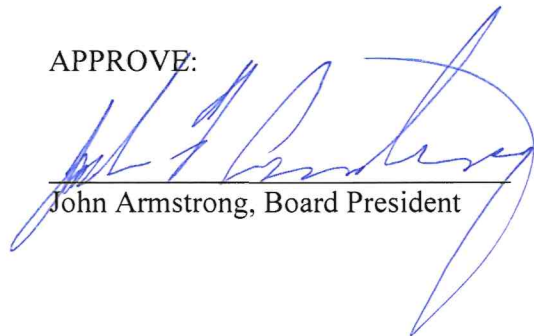
WHEREAS, the Board of Directors of District has conducted and completed the public hearing in accordance with the notice requirements specified in Government Code Section 61115.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Groveland Community Services District that the report from the General Manager describing the amount of charges and delinquencies for FY 2025-26 is attached hereto entitled Exhibit A and is hereby approved, received and filed; the Board hereby determines that the charges and delinquencies in the amount of \$37,097.06 shall be collected by the Tuolumne County Tax Collector on the Property Tax Roll in the same manner as property taxes; and that Staff is hereby directed to file with the Tuolumne County Auditor a copy of this Resolution on or before August 1, 2026, whereby the County Auditor shall enter the amount of the delinquent charges as specified in this Resolution against each of the affected parcels of real property specified herein as they appear on the current assessment roll, and collect the charges and delinquencies in the same manner as property taxes.

PASSED AND ADOPTED by the Board of Directors of the Groveland Community Services District on July 8, 2026, by the following vote:

AYES: *Directors Armstrong, Kwiatkowski, Swan, Mora, and Turney*
NOES:
ABSENT:
ABSTAIN:

APPROVE:


John Armstrong, Board President

ATTEST:


Rachel Pearlman, Board Secretary

CERTIFICATE OF SECRETARY

I, Rachel Pearlman, the duly appointed and acting Secretary of the Board of Directors of the Groveland Community Services District, do hereby declare that the foregoing Resolution was duly passed and adopted at a Regular Meeting of the Board of Directors of the Groveland Community Services District, duly called and held on July 8, 2026.

DATED: July 8 2026